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# Quarterly Summary of State and Local Tax Revenue

## April-June 1981

Tax collections of State and local governments totaled \$241.9 billion during the 12 months ended with June 1981, an increase of 9.3 percent over the amount collected during the 12 months ended June 1980. State tax collections totaled \$149.7 billion, up 8.9 percent, during this period and local government taxes amounted to \$92.2 billion, an increase of 9.9 percent. Table A provides a summary by type of tax.

During the second quarter of calendar 1981, collections of State and local taxes amounted to \$64.1 billion. Compared to the

corresponding quarter of 1980, this is a rise of \$7.0 billion, or 12.3 percent. Table 1 shows amounts for the current quarter and prior quarters since 1976.

Table 3 reports local collections of property taxes for selected local areas. It should be noted that the amounts shown in table 3 are not limited to locally imposed property taxes, but are intended to include any amounts of State-imposed property taxes collected on behalf of the State by local government offices. Such an arrangement applies in at least 22 States.

**Table A. Twelve-Month State and Local Tax Collections: June 1981 and 1980**

Type of tax	Amount (in millions of dollars) 12 months ended with June		Percent change
	1981	1980	
Total.....	241,925	221,396	9.3
Property.....	73,042	67,448	8.3
Other than property.....	168,883	153,948	9.7
General sales and gross receipts.....	55,477	51,577	7.6
Motor fuel.....	9,844	9,828	.2
Tobacco product sales.....	4,027	3,864	4.2
Alcoholic beverage sales.....	2,762	2,600	6.2
Individual income.....	46,243	41,773	10.7
Corporation net income.....	14,223	13,481	5.5
Motor vehicle and operators' licenses.....	6,028	5,632	7.0
All other.....	30,279	25,192	20.2

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## INTRODUCTION

### TAX COLLECTIONS ADJUSTED FOR SEASONAL VARIATION

State and local government taxes are subject to numerous influences which affect the level of collections from quarter to quarter. Included among these are factors which affect the long-term pattern of tax revenue, such as tax rate changes, adjustments by legislation or legal rulings in the coverage of particular taxes, the imposition of a specific tax by additional governments, or general economic growth.

Over shorter time spans, tax collections are influenced by the method of tax administration and collection, as well as by institutional factors. For example, the traditional payment of property taxes late in the calendar year is reflected in the significant jump of actual property tax revenue during the fourth quarter annually. Likewise, the existence of filing dates early in the calendar year is a factor in the collection pattern of individual income taxes.

Factors such as these result in the existence of repetitive intrayear fluctua-

tions in the collection pattern of particular taxes. Such seasonal fluctuations often make quarter-to-quarter comparisons of tax collection amounts difficult.

The process of seasonal adjustment is used to identify and remove such short-term systematic fluctuations from the quarterly figures. Long-term trend and cyclical movements, as well as irregular fluctuations, are left intact by the adjustment process. The comparison of tax collections in successive quarters is more meaningful, as the underlying long-term movement of the data is more easily observed. Similarly, any erratic or unusual short-term behavior in the tax collection pattern is more clearly revealed in the seasonally adjusted series, providing a basis for study of the causes of such behavior.

On a seasonally adjusted basis, State and local government tax collections amounted to \$62.8 billion during the second quarter of calendar 1981. This is a 2.1 percent increase over the \$61.5 billion collected during the previous quarter. Table B provides a summary of State and local tax collections adjusted to remove seasonal variation.

**Table B. Seasonally Adjusted Tax Collections, Second Quarter 1981 and Prior Periods**

Type of tax	Seasonally adjusted collections (millions of dollars)			Percentage change, tax collections in 2d quarter 1981 from--	
	1981		1980		
	2d quarter	1st quarter	2d quarter	1st quarter 1981	2d quarter 1980
Total.....	\$62,781	\$61,514	\$55,775	2.1	12.6
Property.....	18,486	19,217	16,545	-3.8	11.7
Other than property.....	44,295	42,297	39,230	4.7	12.9
General sales and gross receipts.....	14,738	13,848	13,000	6.4	13.4
Individual income.....	12,255	11,660	10,696	5.1	14.6
Corporation net income.....	3,548	3,475	3,481	2.1	1.9
Motor fuel.....	2,486	2,495	2,418	-.4	2.8
Motor vehicle and operators' licenses	1,513	1,418	1,355	6.7	11.7
Other.....	9,755	9,401	8,280	3.8	17.8
BY LEVEL OF GOVERNMENT					
State.....	39,156	37,266	35,061	5.1	11.7
Local.....	23,892	23,949	20,911	-.2	14.3

Table 2 presents seasonally adjusted collections for selected taxes and groups of taxes on a quarterly basis since 1976, and also shows the quarter-to-quarter percentage change for each series over the same time period.

The method used to adjust data on tax collections for seasonal variation is the X-11Q variant of the Census Method II seasonal adjustment program. A complete description of this program can be found in The X-11 Variant of the Census Method II Seasonal Adjustment Program (U.S. Bureau of the Census, Technical Paper No. 15, revised 1967). Seasonal adjustment factors were developed from unadjusted data (actual tax collections) compiled in this survey from 1970 through second quarter 1981. These factors are presented in Appendix B for the period 1976 through second quarter 1981.

Seasonal factors are calculated for individual taxes and groups of taxes as well as for aggregates of State and local tax collections separately. Total adjusted tax collections are defined to equal the sum of the adjusted individual taxes and tax groups shown in Appendix B. State and local government totals are shown separately, but do not sum to National totals shown because of the method of adjustment used.

#### CONCEPTS AND TERMINOLOGY

In this report the concept of "taxes" is comprised of all compulsory contributions exacted by a government for public purposes, except employer and employee assessments for retirement and social insurance purposes, which are classed as insurance trust revenue. Outside the scope of this report, accordingly, are collections for the unemployment compensation "taxes" imposed by each of the State governments and the District of Columbia. Included, however, are all receipts from licenses and compulsory fees, including those which are imposed for regulatory purposes as well as those designed to provide revenue.

Tax revenue is defined to include related penalty and interest receipts, but to exclude protested amounts and refunds. The deduction from gross collections of amounts

refunded is particularly significant with respect to motor fuel sales taxes ("gasoline" taxes).

The general nature of the several major kinds of taxes shown separately in this report is suggested by their headings; explicit definitions appear in annual reports on government finances.<sup>1</sup> A major portion of the residual heading "All other taxes" includes selective sales taxes, such as those on public utilities, with the balance involving various kinds of imposts, including death and gift taxes, severance taxes, general corporation licenses, and miscellaneous other licenses.

#### SOURCES OF DATA AND LIMITATIONS

The statistics in this report are based mainly upon three mail surveys, dealing respectively with State-administered taxes, locally collected property taxes, and certain locally collected nonproperty taxes. These surveys provided a basis for 96 percent of the collection amounts summarized in table 1. The remaining 4 percent (making up 11 percent of the local government total, and representing about one-fourth of sums shown for "All other taxes" but only very small percentages of other tax classes) was imputed by reference to findings of recent annual Bureau of the Census surveys of local government finances.

Most of the data in this report were gathered by mail canvass of appropriate State offices. In some instances data were compiled by trained representatives of the Bureau of the Census from official State records.

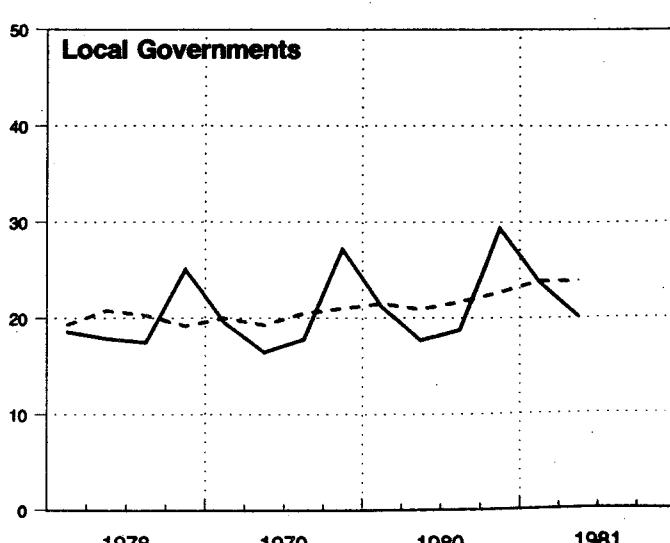
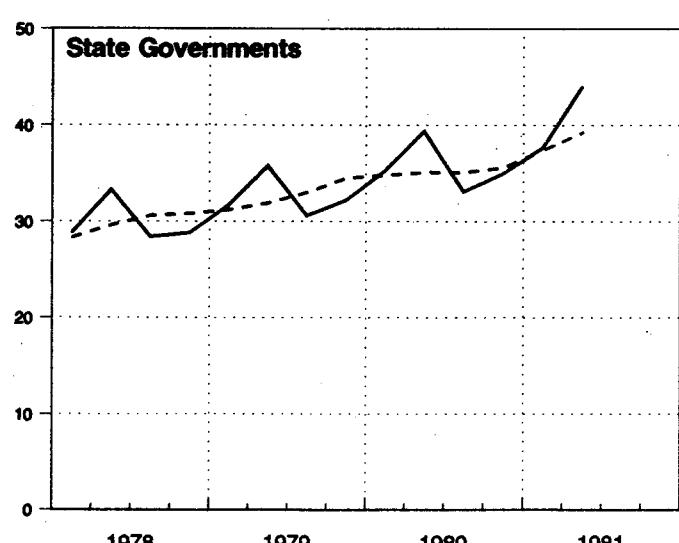
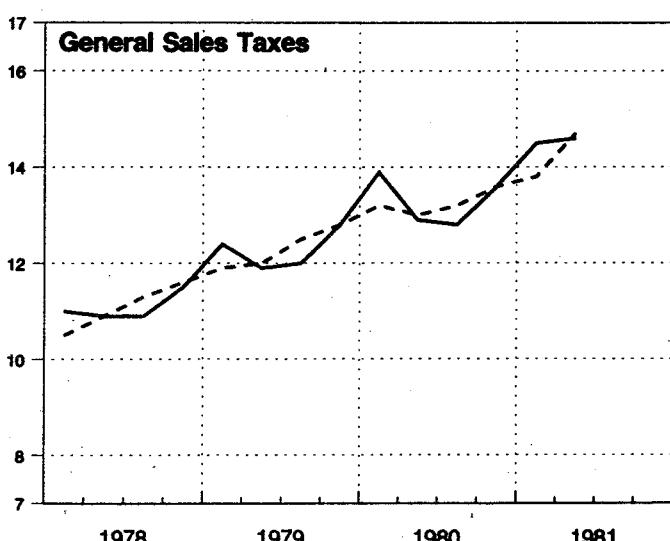
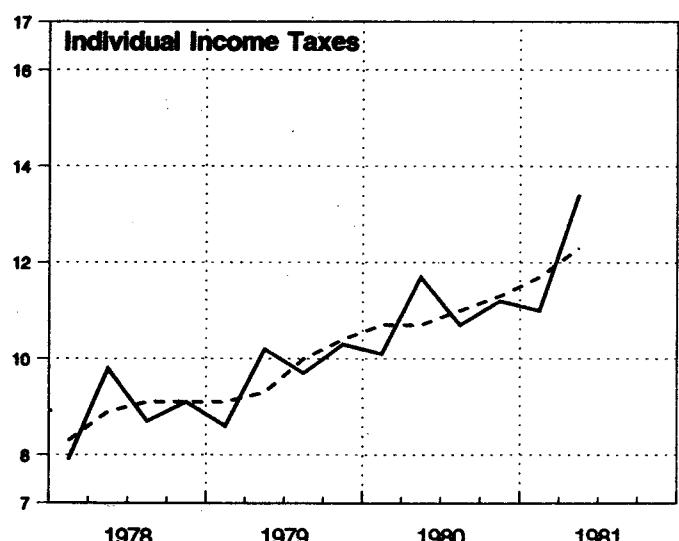
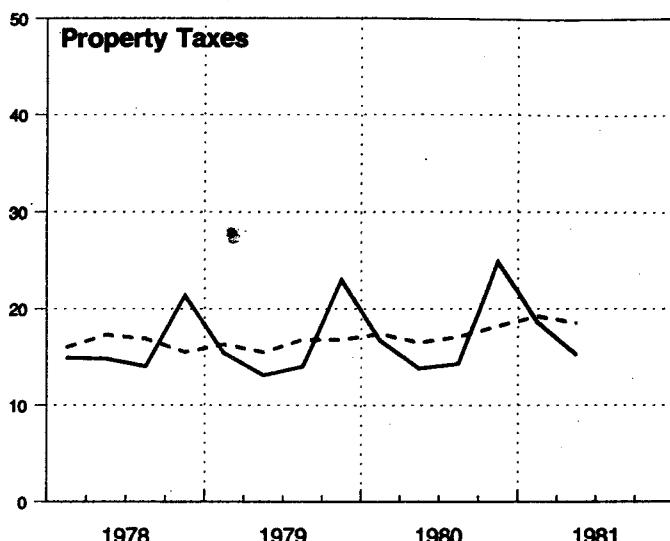
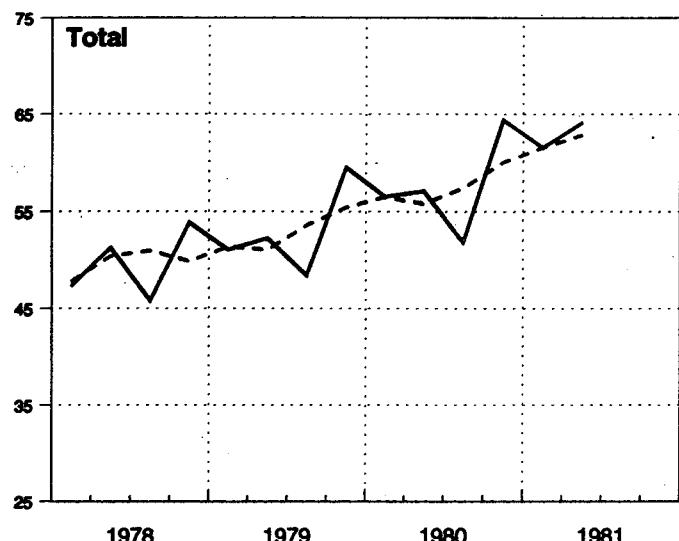
Data are subject to possible inaccuracies in classification, response and processing. Every effort is made to keep such errors to a minimum through care in examining, editing, and tabulating the data.

<sup>1</sup>More detailed figures on State tax revenue, with definitions of particular types of taxes, appear in the annual reports State Government Tax Collections in 1980 and State Government Finances in 1980. State and local tax data on a fiscal year basis are reported nationally and by States in the annual report, Governmental Finances in 1979-80.

## INTRODUCTION

**Quarterly Tax Collections  
of State and Local Governments,  
by Level of Government  
and for Selected Types of Taxes:  
1978 to 1981 (in Billions of Dollars)**

— Actual tax collections  
- - - Seasonally-adjusted tax collections



Concurrent adjustment of seasonal factors is utilized in this survey. With each additional quarter of data, seasonal factors are calculated for the current quarter, and prior quarterly seasonal factors are revised as needed. Concurrent adjustment generally reduces the overall magnitude of the revisions to seasonal factors, in comparison to the once-a-year adjustment of seasonal factors utilized in other surveys.

In this survey, concurrent adjustment is particularly important because of the changing nature of the underlying data base. Seven of the nine component series of tax collections are comprised essentially of State government taxes. Changes in the reported amounts of tax collections by these respondents can occur. In addition, reporting discrepancies in the quarterly surveys often become evident when the amounts are compared to the Census Bureau's survey of fiscal year State government tax collections. Concurrent adjustment of the seasonal factors thus incorporates all changes in the underlying data base into the computation of seasonally adjusted statistics each quarter.

It should be emphasized that the method used to compute seasonal factors does not change from quarter-to quarter. Revisions result entirely from changes to the underlying data base or the addition of new data.

The seasonally adjusted statistics are considered final (subject to no further revision) after four years.

Property tax collections since the first quarter 1976, as shown in table 1, are estimated based upon information from a re-

vised stratified sample panel, effective in January 1975, containing 568 counties or county-type areas which are served altogether by approximately 6,300 local tax collecting agencies. The sample represents an expansion in the number of units canvassed as well as a change in the frequency distribution of these units by size resulting in more complete coverage. Figures concerning quarterly collections were requested by mail from all these agencies, and reports were obtained from 76 percent of them. Sampling variation was calculated for the property tax data thus developed from a sample survey covering 1972. The sampling variation of the 12-month aggregate was determined to be less than 1 percent. That is, the chances are about 2 out of 3 that the estimated yearly total differs by less than 1 percent ( $\pm$ ) from the results that would have been obtained from a complete enumeration. The quarterly estimates were found subject to a sampling variability of less than 2 percent.

#### ACKNOWLEDGMENT

Appreciation is extended to the numerous State and local officials who supplied basic data needed for the preparation of this report.

For further information concerning seasonal adjustment of these data, contact David Kellerman, Governments Division, Bureau of the Census, Washington, D.C. 20233 (Area code 301/763-5121). Inquiries regarding other aspects of this report may be directed to Henry Wulf, Governments Division, Bureau of the Census, Washington, D.C. 20233 (Area code 301/763-7664).

**Table 1. National Totals of State and Local Tax Revenue, by Level of Government and by Type of Tax:**  
**Second Quarter of 1981 and Prior Periods**  
(Millions of dollars. Data not adjusted for seasonal variations)

Period	Total	Level of tax-imposing government		Type of tax									
		State	Local	Property	General sales and gross receipts	Motor fuel sales	Tobacco product sales	Alcoholic beverage sales	Individual income	Corporation net income <sup>1</sup>	Motor vehicle and operators' licenses	All other	
<b>QUARTERS</b>													
1981:													
2D QUARTER . . .	64 096	43 967	20 129	15 226	14 643	2 460	1 065	735	13 383	5 006	1 707	9 871	
1ST QUARTER . . .	61 533	37 729	23 804	18 613	14 512	2 422	933	696	10 972	3 719	1 867	7 799	
1980:													
4TH QUARTER . . .	64 381	34 954	29 427	24 858	13 553	2 538	1 014	677	11 237	2 754	1 201	6 549	
3D QUARTER . . .	51 915	33 084	18 831	14 345	12 769	2 424	1 015	654	10 651	2 744	1 253	6 060	
2D QUARTER . . .	57 099	39 385	17 715	13 754	12 936	2 397	998	668	11 687	4 897	1 527	8 235	
1ST QUARTER . . .	56 479	35 253	21 226	16 658	13 863	2 405	928	671	10 059	3 404	1 906	6 585	
1979:													
4TH QUARTER . . .	59 461	32 241	27 220	23 008	12 756	2 583	955	642	10 331	2 673	1 134	5 378	
3D QUARTER . . .	48 357	30 602	17 755	14 028	12 022	2 443	983	619	9 696	2 507	1 065	4 994	
2D QUARTER . . .	52 327	35 831	16 496	13 088	11 935	2 475	989	676	10 175	4 488	1 539	6 962	
1ST QUARTER . . .	51 143	31 670	19 473	15 422	12 438	2 449	892	624	8 621	3 293	1 840	5 564	
1978:													
4TH QUARTER . . .	53 858	28 780	25 078	21 374	11 526	2 511	942	634	9 089	2 141	1 026	4 615	
3D QUARTER . . .	45 843	28 361	17 482	13 975	10 893	2 574	948	614	8 748	2 172	1 066	4 853	
2D QUARTER . . .	51 257	33 313	17 944	14 776	10 896	2 418	991	630	9 798	3 837	1 513	6 398	
1ST QUARTER . . .	47 347	28 767	18 580	14 869	10 984	2 277	899	586	7 870	2 987	1 754	5 121	
1977:													
4TH QUARTER . . .	52 512	25 640	26 872	23 674	9 925	2 404	925	601	7 893	1 923	930	4 237	
3D QUARTER . . .	41 169	25 246	15 923	12 687	9 653	2 445	955	577	7 650	1 964	952	4 286	
2D QUARTER . . .	45 907	29 190	16 717	13 955	9 657	2 341	945	595	8 022	3 272	1 404	5 716	
1ST QUARTER . . .	43 184	26 035	17 149	13 848	9 505	2 175	859	536	7 287	2 550	1 675	4 749	
1976:													
4TH QUARTER . . .	47 674	22 962	24 712	21 762	8 803	2 276	883	576	7 161	1 602	838	3 773	
3D QUARTER . . .	37 212	22 046	15 166	12 263	8 426	2 373	928	541	6 319	1 597	946	3 819	
2D QUARTER . . .	41 587	26 498	15 089	12 672	8 547	2 265	926	576	7 309	2 769	1 246	5 277	
1ST QUARTER . . .	38 671	22 968	15 703	12 887	8 517	2 052	860	542	5 962	2 057	1 722	4 072	
<b>12 MONTHS ENDING</b>													
JUNE 1981 . . .	241 925	149 734	92 191	73 042	55 477	9 844	4 027	2 762	46 243	14 223	6 028	30 279	
MARCH 1981 . . .	234 928	145 152	89 777	71 570	53 770	9 781	3 960	2 695	44 547	14 114	5 848	28 643	
DECEMBER 1980 . . .	229 874	142 676	87 199	69 615	53 121	9 764	3 955	2 670	43 634	13 799	5 887	27 429	
SEPTEMBER 1980 . . .	224 954	139 963	84 992	67 765	52 324	9 809	3 896	2 635	42 728	13 718	5 820	26 258	
JUNE 1980 . . .	221 396	137 481	83 916	67 448	51 577	9 828	3 864	2 600	41 773	13 481	5 632	25 192	
MARCH 1980 . . .	216 624	133 927	82 697	66 782	50 576	9 906	3 855	2 608	40 261	13 072	5 644	23 920	
DECEMBER 1979 . . .	211 288	130 344	80 944	65 546	49 151	9 950	3 819	2 561	38 823	12 961	5 578	22 899	
SEPTEMBER 1979 . . .	205 685	126 883	78 802	63 912	47 921	9 878	3 806	2 553	37 581	12 429	5 470	22 135	
JUNE 1979 . . .	203 171	124 642	78 529	63 859	46 792	10 009	3 771	2 548	36 635	12 094	5 471	21 994	
MARCH 1979 . . .	202 101	122 124	79 977	65 547	45 753	9 952	3 773	2 502	36 256	11 443	5 445	21 430	
DECEMBER 1978 . . .	198 305	119 221	79 084	64 994	44 299	9 780	3 780	2 464	35 505	11 137	5 359	20 987	
SEPTEMBER 1978 . . .	196 959	116 081	80 878	67 294	42 698	9 673	3 763	2 431	34 309	10 919	5 263	20 609	
JUNE 1978 . . .	192 285	112 966	79 319	66 006	41 458	9 544	3 770	2 394	33 211	10 711	5 149	20 042	
MARCH 1978 . . .	186 935	108 843	78 092	65 185	40 219	9 467	3 724	2 359	21 435	10 146	5 040	19 360	
DECEMBER 1977 . . .	182 772	106 111	76 661	64 164	38 740	9 365	3 684	2 309	30 852	9 709	4 961	18 988	
SEPTEMBER 1977 . . .	177 934	103 433	74 501	62 252	37 618	9 237	3 642	2 284	30 120	9 388	4 869	18 524	
JUNE 1977 . . .	173 977	100 233	73 744	61 828	36 391	9 165	3 615	2 248	28 789	9 021	4 863	18 057	
MARCH 1977 . . .	169 657	97 541	72 116	60 545	35 281	9 089	3 596	2 229	28 076	8 518	4 705	17 618	
DECEMBER 1976 . . .	165 144	94 474	70 670	59 584	34 293	8 966	3 597	2 236	26 751	8 025	4 752	16 941	
SEPTEMBER 1976 . . .	159 558	91 658	67 900	57 257	33 298	8 857	3 600	2 207	25 505	7 716	4 668	16 450	
JUNE 1976 . . .	155 477	88 900	66 577	56 332	32 144	8 710	3 585	2 187	24 715	7 293	4 596	15 916	
MARCH 1976 . . .	150 940	85 498	65 442	55 164	31 126	8 546	3 549	2 176	23 593	7 031	4 412	15 243	

Note: Because of rounding, detail may not add to total. Property tax amounts are estimated subject to sampling variation. Of the nonproperty tax revenue shown, about 95 percent pertains to governments directly subject to survey for this report, with the remainder imputed mainly from findings of annual surveys for fiscal 1979-80. Verification of 12-month totals with government officials has resulted in minor revisions for prior periods. Prior quarterly data changes of less than 1 percent have been made without specific notation. See text discussion of "Sources of Data and Limitations."

<sup>1</sup>Local government collections are included with "Individual income."

## QUARTERLY TAX REPORT

Table 2. National Totals of State and Local Tax Revenue, by Level of Government and by Type of Tax:

Second Quarter of 1981 and Prior Periods

(Data adjusted for seasonal variations)

Period	Total	Level of tax-imposing government		Type of tax							
		State <sup>1</sup>	Local <sup>1</sup>	Property	General sales and gross receipts	Motor fuel sales	Individual income	Corporation net income	Motor vehicle and operators' licenses	All other	
AMOUNT (MILLIONS OF DOLLARS)											
QUARTERS											
1981:											
2D QUARTER . . . . .	62 781	39 156	23 892	18 486	14 738	2 486	12 255	3 548	1 513	9 755	
1ST QUARTER . . . . .	61 514	37 266	23 949	19 217	13 848	2 495	11 660	3 475	1 418	9 401	
1980:											
4TH QUARTER . . . . .	60 002	37 351	22 735	18 191	13 639	2 493	11 265	3 680	1 546	9 188	
3D QUARTER . . . . .	57 448	35 631	21 713	17 124	13 244	2 374	10 997	3 554	1 610	8 545	
2D QUARTER . . . . .	55 775	35 061	20 911	16 545	13 000	2 418	10 696	3 481	1 355	8 280	
1ST QUARTER . . . . .	56 524	34 804	21 497	17 365	13 240	2 483	10 672	3 167	1 440	8 157	
1979:											
4TH QUARTER . . . . .	55 351	34 477	20 952	16 758	12 848	2 541	10 361	3 581	1 471	7 791	
3D QUARTER . . . . .	53 624	32 985	20 530	16 835	12 461	2 389	10 046	3 245	1 368	7 280	
2D QUARTER . . . . .	51 089	31 864	19 318	15 541	11 971	2 489	9 293	3 203	1 376	7 216	
1ST QUARTER . . . . .	51 351	31 242	19 957	16 337	11 897	2 540	9 119	3 040	1 369	7 049	
1978:											
4TH QUARTER . . . . .	49 877	30 817	19 187	15 463	11 628	2 478	9 129	2 881	1 356	6 942	
3D QUARTER . . . . .	51 002	30 613	20 282	16 861	11 283	2 500	9 108	2 817	1 368	7 065	
2D QUARTER . . . . .	50 360	29 575	20 826	17 325	10 887	2 422	8 921	2 742	1 370	6 693	
1ST QUARTER . . . . .	47 817	28 347	19 318	16 003	10 543	2 378	8 296	2 742	1 274	6 581	
1977:											
4TH QUARTER . . . . .	47 752	27 505	20 430	17 049	10 024	2 381	7 944	2 595	1 264	6 495	
3D QUARTER . . . . .	45 873	27 307	18 505	15 322	9 993	2 360	8 016	2 560	1 217	6 405	
2D QUARTER . . . . .	45 031	25 860	18 592	16 179	9 597	2 335	7 267	2 333	1 294	6 026	
1ST QUARTER . . . . .	43 960	25 609	18 147	15 204	9 164	2 293	7 653	2 337	1 181	6 128	
1976:											
4TH QUARTER . . . . .	43 214	24 670	18 521	15 558	8 898	2 256	7 233	2 165	1 175	5 929	
3D QUARTER . . . . .	41 535	23 925	17 639	14 744	8 705	2 274	6 664	2 104	1 220	5 824	
2D QUARTER . . . . .	40 589	23 403	17 251	14 599	8 436	2 250	6 583	1 960	1 160	5 601	
1ST QUARTER . . . . .	39 614	22 538	17 055	14 408	8 276	2 181	6 220	1 891	1 181	5 457	
PERCENT CHANGE FROM PREVIOUS QUARTER											
1981:											
2D QUARTER . . . . .	2.1	5.1	-2	-3.8	6.4	-3	5.1	2.1	6.7	3.8	
1ST QUARTER . . . . .	2.5	-.2	5.3	5.6	1.5	.1	3.5	-5.6	-8.3	2.3	
1980:											
4TH QUARTER . . . . .	4.4	4.8	4.7	6.2	3.0	5.0	2.4	3.5	-4.0	7.5	
3D QUARTER . . . . .	3.0	1.6	3.8	3.5	1.9	-1.8	2.8	2.1	18.9	3.2	
2D QUARTER . . . . .	-1.3	.7	-2.7	-4.7	-1.8	-2.6	.2	.9.9	-5.9	1.5	
1ST QUARTER . . . . .	2.1	.9	2.6	3.6	5.1	-2.5	3.0	-11.5	-2.1	4.7	
1979:											
4TH QUARTER . . . . .	3.2	4.5	2.1	-.5	3.1	6.3	3.1	10.3	7.5	7.0	
3D QUARTER . . . . .	5.0	3.5	6.3	8.3	4.1	-4.0	8.1	1.5	-.6	.9	
2D QUARTER . . . . .	-.5	2.0	-3.2	-4.9	.6	-2.0	1.9	5.3	.5	2.4	
1ST QUARTER . . . . .	3.0	1.4	4.0	5.7	2.5	-.1	5.5	.9	1.5		
1978:											
4TH QUARTER . . . . .	-2.2	.7	-5.4	-8.3	3.1	-.9	.2	2.3	-.9	-1.7	
3D QUARTER . . . . .	1.3	3.5	-2.6	-2.7	3.6	3.2	2.1	2.7	-.1	5.6	
2D QUARTER . . . . .	5.3	4.3	7.8	8.3	3.3	1.9	7.5	-	7.6	1.7	
1ST QUARTER . . . . .	.1	3.1	-5.4	-6.1	5.2	-.1	4.4	5.7	.8	1.3	
1977:											
4TH QUARTER . . . . .	4.1	.7	10.4	11.3	.3	.9	-.9	1.4	3.8	1.4	
3D QUARTER . . . . .	1.9	5.6	-.5	-5.3	4.1	1.0	10.3	9.7	-5.9	6.3	
2D QUARTER . . . . .	2.4	1.0	2.3	6.4	4.7	1.9	-5.0	-.2	9.6	-1.6	
1ST QUARTER . . . . .	1.7	3.8	-2.6	-2.3	3.0	1.6	5.8	8.1	.5	3.4	
1976:											
4TH QUARTER . . . . .	4.0	3.0	5.0	5.4	2.2	-.8	8.5	2.9	-3.7	1.8	
3D QUARTER . . . . .	2.3	2.2	2.2	1.0	3.2	1.1	1.2	7.4	5.1	4.0	
2D QUARTER . . . . .	2.5	3.8	1.1	1.3	1.9	3.1	5.8	3.6	-1.8	2.6	
1ST QUARTER . . . . .	4.0	3.8	4.5	4.2	4.9	1.4	3.2	8.5	8.5	1.7	

- Represents zero or rounds to zero.

<sup>1</sup>Total tax collections are obtained by summing the seasonally adjusted collections by type of tax. State and local government adjusted tax collections, when summed, differ slightly from the totals shown. This results from differences in the level of precision used during computation as well as from the seasonal adjustment method applied.

## QUARTERLY TAX REPORT

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Table 3. Local Collections of Property Taxes in Selected Local Areas: 12 Months Ended June 1981 and Prior Periods  
(Dollar amounts in millions)

Area	Area population, April 1, 1980 <sup>1</sup>	Collections, 12 months ended June			Area	Area population, April 1, 1980 <sup>1</sup>	Collections, 12 months ended June		
		1981	1980	Percent change			1981	1980	Percent change
<b>ALABAMA</b>									
JEFFERSON COUNTY . . . . .	671 197	97.9	91.6	6.9	POLK COUNTY . . . . .	303 170	136.4	122.6	11.3
MOBILE COUNTY . . . . .	364 379	30.3	31.1	-2.6	KANSAS				
<b>ARIZONA</b>									
MARICOPA COUNTY . . . . .	1 508 030	392.7	359.4	9.3	SEDWICK COUNTY . . . . .	366 531	141.3	130.0	8.7
PIMA COUNTY . . . . .	531 263	183.0	164.3	11.4	KENTUCKY				
<b>ARKANSAS</b>									
PULASKI COUNTY . . . . .	340 613	69.0	66.1	4.4	JEFFERSON COUNTY . . . . .	684 793	148.7	136.0	9.3
<b>CALIFORNIA</b>									
ALAMEDA COUNTY . . . . .	1 105 379	274.6	252.0	9.0	LOUISIANA				
CONTRA COSTA COUNTY . . . . .	657 252	249.0	213.0	16.9	EAST BATON ROUGE PARISH . . . . .	366 164	41.9	37.8	10.8
FRESNO COUNTY . . . . .	515 013	133.6	128.2	4.2	JEFFERSON PARISH . . . . .	454 592	67.4	55.2	22.1
KERN COUNTY . . . . .	403 089	199.3	153.5	29.8	ORLEANS PARISH . . . . .	557 482	94.3	94.0	.3
LOS ANGELES COUNTY . . . . .	7 477 657	1 931.5	1 799.1	7.4	MARYLAND				
MONTEREY COUNTY . . . . .	290 444	75.5	67.9	11.2	ANNE ARUNDEL COUNTY . . . . .	370 775	91.4	71.0	28.7
ORANGE COUNTY . . . . .	1 931 570	619.5	540.7	14.6	BALTIMORE CITY . . . . .	786 775	225.9	227.2	-.6
RIVERSIDE COUNTY . . . . .	663 923	201.5	169.1	19.2	BALTIMORE COUNTY . . . . .	655 615	189.9	177.8	6.8
SACRAMENTO COUNTY . . . . .	783 381	173.6	151.0	15.0	MONTGOMERY COUNTY . . . . .	579 053	305.1	293.3	4.0
SAN BERNARDINO COUNTY . . . . .	893 157	226.9	192.8	17.7	PRINCE GEORGES COUNTY . . . . .	665 071	200.4	210.2	-4.7
SAN DIEGO COUNTY . . . . .	1 861 846	484.4	412.6	17.4	MASSACHUSETTS				
SAN FRANCISCO COUNTY . . . . .	678 974	216.3	204.4	5.8	BRISTOL COUNTY . . . . .	474 641	193.4	186.9	3.5
SAN JOAQUIN COUNTY . . . . .	347 342	89.4	83.8	6.7	ESSEX COUNTY . . . . .	633 632	362.8	340.7	6.5
SAN MATEO COUNTY . . . . .	588 164	217.8	192.7	13.0	HAMDEN COUNTY . . . . .	443 018	184.3	172.7	6.7
SANTA BARBARA COUNTY . . . . .	298 660	89.6	77.3	15.9	MIDDLESEX COUNTY . . . . .	1 367 034	883.3	872.8	1.2
SANTA CLARA COUNTY . . . . .	1 295 071	435.0	364.3	19.4	NORFOLK COUNTY . . . . .	606 587	414.9	396.6	4.6
VENTURA COUNTY . . . . .	529 899	170.1	(NA)	(NA)	PLYMOUTH COUNTY . . . . .	405 437	230.1	203.1	13.3
COLORADO					SUFFOLK COUNTY . . . . .	650 142	528.0	471.2	12.1
DENVER COUNTY . . . . .	491 396	205.6	187.8	9.5	WORCESTER COUNTY . . . . .	646 352	280.5	250.8	11.8
EL PASO COUNTY . . . . .	309 424	86.4	78.1	10.6	MICHIGAN				
JEFFERSON COUNTY . . . . .	371 741	142.1	143.0	-.6	GENESEE COUNTY . . . . .	450 449	214.5	194.4	10.3
CONNECTICUT					INGHAM COUNTY . . . . .	272 437	119.9	116.2	3.2
FAIRFIELD COUNTY . . . . .	807 143	501.7	467.3	7.4	KENT COUNTY . . . . .	444 506	168.1	142.8	17.7
HARTFORD COUNTY . . . . .	807 766	430.9	391.3	10.1	MACOMB COUNTY . . . . .	694 600	376.4	334.1	12.7
NEW HAVEN COUNTY . . . . .	761 337	387.2	322.1	20.2	OAKLAND COUNTY . . . . .	1 011 793	659.0	575.6	14.5
DELAWARE					WASHTENAW COUNTY . . . . .	264 748	180.3	167.5	7.6
NEW CASTLE COUNTY . . . . .	398 115	85.0	81.9	3.8	WAYNE COUNTY . . . . .	2 337 240	1 076.5	985.2	9.3
DISTRICT OF COLUMBIA					MINNESOTA				
WASHINGTON, D.C. . . . .	637 651	252.6	204.4	23.6	HENNEPIN COUNTY . . . . .	941 411	459.2	452.8	1.4
FLORIDA					RAMSEY COUNTY . . . . .	459 784	173.7	171.5	1.3
BROWARD COUNTY . . . . .	1 014 043	340.8	275.3	23.8	MISSOURI				
DADE COUNTY . . . . .	1 625 979	457.0	498.9	-8.4	JACKSON COUNTY . . . . .	629 180	155.9	188.3	-17.2
DUVAL COUNTY . . . . .	570 981	127.0	105.0	21.0	ST LOUIS CITY . . . . .	453 085	90.7	88.4	2.6
HILLSBOROUGH COUNTY . . . . .	646 960	165.0	145.8	13.2	ST LOUIS COUNTY . . . . .	974 815	366.0	314.2	16.5
ORANGE COUNTY . . . . .	471 660	138.2	110.1	25.5	NEBRASKA				
PALM BEACH COUNTY . . . . .	573 125	250.5	190.3	31.6	DOUGLAS COUNTY . . . . .	397 884	165.5	159.4	3.8
PINELLAS COUNTY . . . . .	728 409	176.6	147.5	19.7	NEVADA				
POLK COUNTY . . . . .	321 652	71.8	59.4	20.9	CLARK COUNTY . . . . .	461 816	121.6	99.8	21.8
GEORGIA					NEW JERSEY				
DE KALB COUNTY . . . . .	483 024	127.0	120.2	5.7	BERGEN COUNTY . . . . .	845 385	536.9	487.6	10.1
FULTON COUNTY . . . . .	589 904	296.1	274.8	7.8	BURLINGTON COUNTY . . . . .	362 542	143.9	136.9	5.1
HAWAII					CAMDEN COUNTY . . . . .	471 650	216.0	197.8	9.2
HONOLULU COUNTY . . . . .	762 874	166.3	145.0	14.7	ESSEX COUNTY . . . . .	850 451	453.6	427.9	6.0
ILLINOIS					HUDSON COUNTY . . . . .	556 972	241.7	222.2	8.8
COOK COUNTY . . . . .	5 253 190	2 242.7	2 121.2	5.7	MERCER COUNTY . . . . .	307 863	174.3	155.4	12.2
DU PAGE COUNTY . . . . .	658 177	189.7	307.4	-38.3	MIDDLESEX COUNTY . . . . .	595 893	384.9	314.0	22.6
KANE COUNTY . . . . .	278 405	105.4	97.9	7.7	MORRIS COUNTY . . . . .	503 173	272.5	249.7	9.1
LAKE COUNTY . . . . .	440 372	209.1	158.1	32.3	MONMOUTH COUNTY . . . . .	407 630	272.4	246.1	10.7
ST CLAIR COUNTY . . . . .	265 469	49.6	52.3	-5.2	MORRIS COUNTY . . . . .	346 038	184.6	170.3	8.4
WILL COUNTY . . . . .	324 460	112.1	120.1	-6.7	OCEAN COUNTY . . . . .	447 585	198.9	186.9	6.4
INDIANA					PASSAIC COUNTY . . . . .	504 094	276.6	274.2	.9
ALLEN COUNTY . . . . .	294 335	91.9	81.2	13.2	UNION COUNTY . . . . .				
LAKE COUNTY . . . . .	522 965	284.6	196.9	244.5					
MARION COUNTY . . . . .	765 233	(NA)	118.4	(NA)					

See footnotes at end of table.

## QUARTERLY TAX REPORT

**Table 3. Local Collections of Property Taxes in Selected Local Areas: 12 Months Ended June 1981 and Prior Periods—Continued**  
(Dollar amounts in millions)

Area	Area population, April 1, 1980 <sup>1</sup>	Collections, 12 months ended June			Area	Area population, April 1, 1980 <sup>1</sup>	Collections, 12 months ended June							
		1981	1980	Percent change			1981	1980	Percent change					
<b>NEW MEXICO</b>														
BERNALILLO COUNTY . . . . .	419 700	92.8	77.4	19.9	PENNSYLVANIA--CONTINUED									
<b>NEW YORK</b>														
ALBANY COUNTY . . . . .	285 909	104.6	111.7	-6.4	LUZERNE COUNTY . . . . .	343 079	59.6	53.4	11.6					
ERIE COUNTY . . . . .	1 015 472	471.7	533.4	-11.6	MONTGOMERY COUNTY . . . . .	643 621	252.5	266.9	-4.7					
MONROE COUNTY . . . . .	702 258	395.8	334.3	18.4	PHILADELPHIA COUNTY . . . . .	1 688 210	382.0	356.0	7.3					
NASSAU COUNTY . . . . .	1 321 582	1 212.9	1 116.0	8.7	WESTMORELAND COUNTY . . . . .	392 294	92.9	82.7	12.3					
NEW YORK CITY . . . . .	7 071 030	3 284.8	3 170.6	3.6	YORK COUNTY . . . . .	312 963	68.9	56.5	21.9					
ONEIDA COUNTY . . . . .	253 466	113.2	94.3	20.0	<b>RHODE ISLAND</b>									
ONONDAGA COUNTY . . . . .	463 324	184.2	166.8	10.4	PROVIDENCE COUNTY . . . . .	571 349	243.3	212.5	14.5					
SUFFOLK COUNTY . . . . .	1 284 231	1 056.3	947.7	11.5	<b>SOUTH CAROLINA</b>									
WESTCHESTER COUNTY . . . . .	866 599	770.9	701.7	9.9	CHARLESTON COUNTY . . . . .	277 308	68.8	56.9	20.9					
<b>NORTH CAROLINA</b>														
GUILFORD COUNTY . . . . .	317 154	90.2	83.2	8.4	GREVILLE COUNTY . . . . .	287 913	64.1	59.5	7.7					
MECKLENBURG COUNTY . . . . .	404 270	139.6	119.4	16.9	RICHLAND COUNTY . . . . .	267 823	64.3	59.1	8.8					
WAKE COUNTY . . . . .	300 833	71.3	82.4	-13.5	<b>TENNESSEE</b>									
<b>OHIO</b>														
CUYAHOGA COUNTY . . . . .	1 498 295	654.9	581.0	12.7	DAVIDSON COUNTY . . . . .	477 811	122.8	103.8	18.3					
FRANKLIN COUNTY . . . . .	869 109	303.0	257.1	17.9	HAMILTON COUNTY . . . . .	287 740	83.4	62.9	30.5					
HAMILTON COUNTY . . . . .	873 136	303.5	289.1	5.0	KNOX COUNTY . . . . .	319 694	70.6	59.9	17.9					
LORAIN COUNTY . . . . .	274 909	85.9	79.6	7.9	SHELBY COUNTY . . . . .	777 113	202.0	173.9	16.2					
LUCAS COUNTY . . . . .	471 741	163.8	149.2	9.8	<b>TEXAS</b>									
MAHONING COUNTY . . . . .	289 487	69.0	71.6	-3.6	BEXAR COUNTY . . . . .	988 800	218.5	165.6	31.9					
MONTGOMERY COUNTY . . . . .	571 697	194.4	176.9	9.9	DALLAS COUNTY . . . . .	1 556 549	608.7	550.8	10.5					
STARK COUNTY . . . . .	378 823	100.0	90.5	10.5	EL PASO COUNTY . . . . .	479 899	86.2	84.3	2.3					
SUMMIT COUNTY . . . . .	524 472	113.5	196.2	-42.2	HARRIS COUNTY . . . . .	2 409 544	1 062.9	966.5	10.0					
<b>OKLAHOMA</b>														
OKLAHOMA COUNTY . . . . .	568 933	119.5	109.5	9.1	TARRANT COUNTY . . . . .	860 880	160.3	166.9	-4.0					
TULSA COUNTY . . . . .	470 593	159.3	106.4	49.7	TRAVIS COUNTY . . . . .	419 335	132.3	115.2	14.8					
<b>OREGON</b>					<b>UTAH</b>									
MULTNOMAH COUNTY . . . . .	562 640	266.4	231.4	15.1	SALT LAKE COUNTY . . . . .	619 066	182.5	171.2	6.6					
<b>PENNSYLVANIA</b>														
ALLEGHENY COUNTY . . . . .	1 450 085	606.4	452.8	33.9	<b>VIRGINIA</b>									
BERKS COUNTY . . . . .	312 509	70.1	65.8	6.5	FAIRFAX COUNTY . . . . .	596 901	318.0	269.4	18.0					
BUCKS COUNTY . . . . .	479 211	187.3	166.3	12.6	NORFOLK CITY . . . . .	266 979	50.3	45.9	9.6					
CHESTER COUNTY . . . . .	316 660	75.7	63.9	18.5	<b>WASHINGTON</b>									
DELAWARE COUNTY . . . . .	555 007	168.7	155.4	8.6	KING COUNTY . . . . .	1 269 749	389.0	359.8	8.1					
ERIE COUNTY . . . . .	279 780	82.5	78.9	4.6	PIERCE COUNTY . . . . .	485 643	104.2	102.3	1.9					
LANCASTER COUNTY . . . . .	362 346	50.2	47.1	6.6	SNOHOMISH COUNTY . . . . .	337 016	79.4	72.6	9.4					
LEHIGH COUNTY . . . . .	273 582	77.7	83.4	-6.8	SPokane COUNTY . . . . .	341 835	71.5	74.1	-3.5					
<b>WISCONSIN</b>														
<b>NA Not available.</b>														
<sup>1</sup> Population data are from the 1980 Decennial Census.														
<sup>2</sup> Reflects change in collection cycle.														
<sup>3</sup> Reflects increase in tax rates.														

Note: For areas shown, amounts are based on a mail canvass of all local tax collecting governments with imputations for nonrespondent units. See text discussion of "Sources of Data and Limitations."

## QUARTERLY TAX REPORT

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Table 4. Collections of Selected State Taxes, Second Quarter of 1981 and Prior Periods

State	Total tax collections <sup>1</sup>				General sales and gross receipts			
	2d quarter 1981 (thousand dollars)	12-month periods			2d quarter 1981 (thousand dollars)	12-month periods		
		Year ended June 1981 (thousand dollars)	Percent change from—	Year ended March 1981	Year ended June 1980	Year ended June 1981 (thousand dollars)	Percent change from—	Year ended March 1981
UNITED STATES, TOTAL <sup>2</sup> . . . . .	43 967 383	149 736 695	3.2	8.8	12 308 371	46 206 149	2.9	6.8
ALABAMA . . . . .	469 253	2 026 038	3.4	11.8	148 307	583 817	.8	2.0
ALASKA . . . . .	914 526	2 316 123	11.9	61.3	(X)	(X)	(X)	(X)
ARIZONA . . . . .	447 359	1 699 093	-1.5	2.4	180 310	773 425	-3.0	-5.1
ARKANSAS . . . . .	318 066	1 189 014	1.8	2.6	101 965	399 193	2.4	7.4
CALIFORNIA . . . . .	5 447 455	20 499 483	1.0	5.9	1 635 085	7 262 596	3.9	8.5
COLORADO . . . . .	364 259	1 431 940	.3	-3.4	138 867	529 880	2.8	-1.9
CONNECTICUT . . . . .	630 019	2 061 426	1.1	12.9	237 089	916 668	4.6	14.2
DELAWARE . . . . .	149 277	548 253	-3	5.4	(X)	(X)	(X)	(X)
FLORIDA . . . . .	1 578 591	5 328 941	3.8	10.8	715 400	2 542 895	4.6	12.9
GEORGIA . . . . .	903 926	3 022 810	3.5	11.2	267 769	1 013 705	1.7	8.8
HAWAII . . . . .	308 534	1 088 320	2.2	9.0	152 232	548 914	2.8	10.2
IDAHO . . . . .	170 047	535 935	5.6	9.0	36 194	144 993	2.7	5.7
ILLINOIS . . . . .	2 070 975	7 309 981	1.4	3.3	555 300	2 333 028	.6	-1.9
INDIANA . . . . .	786 072	2 805 353	4.0	3.3	383 649	1 361 250	2.0	-.6
IOWA . . . . .	456 254	1 847 645	3.2	5.3	124 556	517 273	1.6	1.5
KANSAS . . . . .	389 392	1 393 827	2.4	9.7	114 906	449 213	3.6	7.4
KENTUCKY . . . . .	583 338	2 276 492	2.3	6.1	160 507	630 472	1.6	3.8
LOUISIANA . . . . .	850 989	2 799 148	5.6	17.5	231 144	856 438	4.9	15.8
MAINE . . . . .	196 847	680 120	2.0	9.8	59 212	235 678	3.3	10.1
MARYLAND . . . . .	1 047 284	2 956 092	2.9	6.9	258 345	753 673	2.9	5.7
MASSACHUSETTS . . . . .	1 377 520	4 394 397	7.8	11.9	243 416	875 543	7.0	17.5
MICHIGAN . . . . .	1 592 672	6 168 153	-.8	1.9	466 824	1 799 027	2.6	3.4
MINNESOTA . . . . .	860 027	3 385 170	3.9	5.4	168 346	686 988	2.8	5.6
MISSISSIPPI . . . . .	376 993	1 416 229	4.6	13.0	187 051	725 631	2.5	7.8
MISSOURI . . . . .	657 995	2 143 392	1.6	2.3	199 936	787 185	2.0	-.6
MONTANA . . . . .	166 684	469 955	5.5	4.8	(X)	(X)	(X)	(X)
NEBRASKA . . . . .	215 622	802 344	-3.4	-1.8	74 130	281 856	.4	1.7
NEVADA . . . . .	145 237	514 425	3.5	7.9	57 227	202 863	6.7	10.9
NEW HAMPSHIRE . . . . .	85 183	268 851	.9	.5	(X)	(X)	(X)	(X)
NEW JERSEY . . . . .	1 636 919	4 976 630	4.8	21.6	283 262	1 201 214	-1.1	1.8
NEW MEXICO . . . . .	318 275	1 202 376	7.0	30.3	137 655	489 367	7.4	22.5
NEW YORK . . . . .	3 658 507	14 354 380	3.2	7.2	625 121	2 960 800	-.2	1.1
NORTH CAROLINA . . . . .	851 469	3 429 229	1.9	6.9	192 641	738 877	2.4	6.5
NORTH DAKOTA . . . . .	162 362	451 959	11.4	21.9	29 367	129 509	3.2	4.6
OHIO . . . . .	1 561 903	5 242 309	4.0	10.1	463 915	1 642 439	8.5	13.6
OKLAHOMA . . . . .	719 746	2 252 113	10.3	24.2	105 065	386 798	6.3	21.1
OREGON . . . . .	523 192	1 611 006	2.8	10.7	(X)	(X)	(X)	(X)
PENNSYLVANIA . . . . .	3 122 845	7 597 328	2.3	4.9	649 913	2 086 166	3.0	4.5
RHODE ISLAND . . . . .	200 402	607 925	5.6	10.4	47 152	178 074	2.5	5.0
SOUTH CAROLINA . . . . .	485 656	1 825 149	2.1	8.7	160 133	616 081	2.3	6.9
SOUTH DAKOTA . . . . .	75 634	296 372	5.8	9.7	48 298	158 024	10.3	7.4
TENNESSEE . . . . .	526 212	1 956 674	1.3	5.2	268 635	1 044 155	2.6	6.3
TEXAS . . . . .	2 521 262	7 886 915	6.0	17.9	757 486	2 879 721	3.8	15.4
UTAH . . . . .	248 035	853 878	2.8	8.7	92 170	354 215	4.9	9.0
VERMONT . . . . .	88 794	294 717	4.0	10.8	10 119	44 760	1.1	9.6
VIRGINIA . . . . .	925 610	3 042 255	4.2	10.5	160 675	645 203	2.5	8.5
WASHINGTON . . . . .	1 153 208	3 127 727	3.5	7.4	664 279	1 716 918	2.8	6.1
WEST VIRGINIA . . . . .	337 220	1 265 487	1.7	4.7	149 471	623 793	1.2	6.1
WISCONSIN . . . . .	1 213 492	3 614 000	4.3	7.3	313 485	901 495	4.9	5.9
WYOMING . . . . .	76 284	469 316	.7	19.2	51 762	196 336	.8	20.4
EXHIBIT: DISTRICT OF COLUMBIA <sup>2</sup> . . . . .	283 902	1 064 434	4.4	18.0	64 733	243 867	5.7	29.3

See footnotes at end of table.

## QUARTERLY TAX REPORT

Table 4. Collections of Selected State Taxes, Second Quarter of 1981 and Prior Periods—Continued

State	Motor fuel sales					Tobacco product sales				
	2d quarter 1981 (thousand dollars)	12-month periods				2d quarter 1981 (thousand dollars)	12-month periods			
		Year ended June 1981 (thousand dollars)	Percent change from--		Year ended March 1981	Year ended June 1980	Year ended June 1981 (thousand dollars)	Percent change from--		
UNITED STATES, TOTAL <sup>2</sup> . . . . .	2 431 681	9 728 768	.6	-.2	1 031 155	3 895 239	1.7	4.4		
ALABAMA . . . . .	59 236	227 050	8.9	35.1	17 922	68 737	7.0	28.9		
ALASKA . . . . .	5 591	23 225	-4.1	-10.6	1 138	4 539	2.4	6.2		
ARIZONA . . . . .	30 078	120 430	.4	-1.3	10 375	39 744	-.5	-.3		
ARKANSAS . . . . .	32 319	132 974	-	-2.3	13 203	51 893	.7	4.3		
CALIFORNIA . . . . .	201 977	839 317	-.8	-1.7	76 655	283 898	3.2	5.5		
COLORADO . . . . .	25 492	104 650	.1	-6.3	9 524	37 397	1.5	6.5		
CONNECTICUT . . . . .	36 808	149 308	-.2	-2.5	19 204	74 831	-.3	-2.2		
DELAWARE . . . . .	8 153	29 110	-1.0	-.7	3 384	12 442	.3	3.7		
FLORIDA. . . . .	111 232	420 972	.5	.9	70 553	266 172	1.4	4.0		
GEORGIA . . . . .	89 468	347 649	2.3	5.2	27 746	84 195	4.0	5.0		
HAWAII . . . . .	8 347	33 659	-1.2	-3.2	3 870	13 799	3.9	8.2		
IDAHO . . . . .	11 138	50 570	-.9	-4.4	2 070	8 313	.4	3.6		
ILLINOIS . . . . .	90 924	367 512	-.7	-5.3	48 100	181 760	3.3	2.8		
INDIANA . . . . .	63 204	257 688	1.3	.6	20 251	84 337	.2	3.9		
IOWA . . . . .	36 743	162 111	-.5	-3.2	14 373	49 852	5.4	7.1		
KANSAS . . . . .	28 193	114 632	-.3	-3.6	8 569	33 952	.6	3.9		
KENTUCKY . . . . .	46 458	180 916	.6	-3.5	5 924	21 726	-.2	1.1		
LOUISIANA . . . . .	47 502	187 792	.4	.2	16 430	63 806	.8	4.7		
MAINE . . . . .	11 273	49 155	-1.0	-4.8	6 129	24 376	-.2	.9		
MARYLAND . . . . .	47 217	187 177	-.3	.3	20 390	73 485	8.3	40.1		
MASSACHUSETTS. . . . .	81 254	244 965	11.7	15.5	48 033	148 562	3.2	3.2		
MICHIGAN . . . . .	105 776	442 402	-1.8	-10.3	34 673	141 206	.4	.7		
MINNESOTA. . . . .	50 487	232 046	-.6	12.6	22 449	88 235	.9	2.0		
MISSISSIPPI. . . . .	33 530	113 079	-9.3	-8.3	9 032	34 510	1.0	3.8		
MISSOURI . . . . .	42 362	186 322	-3.3	-8.3	15 279	61 051	.8	-.3		
MONTANA . . . . .	10 649	48 903	-.4	-7.9	3 016	11 627	-.7	4.0		
NEBRASKA . . . . .	30 337	115 410	5.4	11.0	5 686	22 593	-.1	.5		
NEVADA . . . . .	8 705	35 334	.7	2.0	3 405	13 089	2.6	8.7		
NEW HAMPSHIRE. . . . .	12 325	47 028	-.3	-2.1	6 715	26 623	.8	3.5		
NEW JERSEY . . . . .	71 836	285 364	.5	-1.0	45 933	176 203	.7	3.3		
NEW MEXICO . . . . .	19 610	75 739	2.8	8.2	4 255	15 411	2.0	6.2		
NEW YORK . . . . .	94 172	464 331	3.2	3.0	88 462	338 356	.7	1.9		
NORTH CAROLINA . . . . .	68 919	282 769	-.6	-4.3	4 610	18 249	-.6	1.2		
NORTH DAKOTA . . . . .	7 003	31 760	-1.6	-5.2	2 534	9 724	-.6	1.2		
OHIO . . . . .	86 924	374 187	-1.7	-5.8	52 781	209 796	-.6	.9		
OKLAHOMA . . . . .	32 561	128 873	.5	-1.7	22 801	83 860	3.4	9.4		
OREGON . . . . .	21 632	88 844	-.5	-4.3	8 252	33 056	7.7	10.9		
PENNSYLVANIA . . . . .	136 836	579 264	-.6	.6	65 686	254 662	.6	.9		
RHODE ISLAND . . . . .	9 409	38 885	.5	-1.0	6 430	25 067	.3	2.9		
SOUTH CAROLINA . . . . .	48 715	184 822	2.7	6.6	7 812	29 543	1.6	5.1		
SOUTH DAKOTA . . . . .	10 259	51 738	1.6	24.2	2 760	10 682	.5	.9		
TENNESSEE. . . . .	55 768	220 431	.2	-2.8	20 094	77 058	1.5	4.4		
TEXAS. . . . .	124 551	475 426	1.4	-6.0	88 781	338 446	1.5	4.7		
UTAH . . . . .	17 478	69 920	-2.0	-5.6	3 231	11 267	4.5	10.1		
VERMONT. . . . .	5 588	21 361	-1.1	-1.8	2 483	10 099	1.7	5.1		
VIRGINIA . . . . .	92 198	312 726	6.5	11.2	4 697	17 953	1.1	3.5		
WASHINGTON . . . . .	61 321	246 828	-.1	-3.1	21 245	76 891	6.6	20.7		
WEST VIRGINIA. . . . .	22 464	96 083	-3.0	-5.3	9 675	38 131	.1	2.4		
WISCONSIN. . . . .	68 671	209 095	2.5	6.6	22 807	88 297	.8	1.5		
WYOMING. . . . .	8 988	38 936	-1.6	-2.5	1 728	5 738	2.9	4.9		
EXHIBIT: DISTRICT OF COLUMBIA <sup>2</sup> . . . . .	5 553	16 101	7.6	-14.8	2 714	10 637	-1.0	-2.3		

See footnotes at end of table.

## QUARTERLY TAX REPORT

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Table 4. Collections of Selected State Taxes, Second Quarter of 1981 and Prior Periods—Continued

State	Alcoholic beverage sales					Individual income				
	2d quarter 1981 (thousand dollars)	12-month periods			2d quarter 1981 (thousand dollars)	12-month periods			Year ended June 1981 (thousand dollars)	Percent change from--
		Year ended June 1981 (thousand dollars)	Percent change from--	Year ended March 1981		Year ended June 1980	Year ended June 1981 (thousand dollars)	Percent change from--	Year ended March 1981	Year ended June 1980
UNITED STATES, TOTAL <sup>2</sup> . . . . .	694 347	2 611 893	2.4	6.2	11 880 106	41 241 297	3.7	10.3		
ALABAMA . . . . .	21 520	89 298	.2	7.3	98 523	438 249	3.2	13.5		
ALASKA . . . . .	1 882	8 327	5.2	13.1	115	7 172	366.6	-92.8		
ARIZONA . . . . .	6 263	22 800	2.8	3.2	88 940	299 197	1.7	4.3		
ARKANSAS . . . . .	6 138	22 860	2.0	3.7	93 027	315 409	3.5	-4		
CALIFORNIA . . . . .	34 029	141 754	.5	2.1	1 704 469	6 589 203	-1.8	1.9		
COLORADO . . . . .	5 818	24 074	-	1.9	75 138	441 962	-.9	-4.8		
CONNECTICUT . . . . .	6 658	25 685	-.2	3.2	71 790	117 786	7.5	16.7		
DELAWARE . . . . .	1 496	5 334	6.1	12.4	69 942	261 916	2.6	11.1		
FLORIDA . . . . .	80 138	300 845	1.6	6.3	(X)	(X)	(X)	(X)		
GEORGIA . . . . .	25 360	97 335	1.4	.9	318 550	1 035 899	5.1	18.8		
HAWAII . . . . .	2 643	6 964	5-27.0	5-46.2	81 680	334 741	.2	7.5		
IDAHO . . . . .	1 982	7 538	-.4	-2.7	59 696	185 507	6.0	16.5		
ILLINOIS . . . . .	18 441	76 732	-	.1	594 043	2 037 453	.9	7.2		
INDIANA . . . . .	10 104	35 381	3.2	4.0	181 571	642 911	11.8	15.5		
IOWA . . . . .	4 381	17 066	1.8	15.0	180 294	673 470	8.0	12.0		
KANSAS . . . . .	8 270	32 480	3.8	10.0	136 009	415 015	6.7	23.5		
KENTUCKY . . . . .	3 966	16 232	1.1	1.0	158 159	573 091	7.5	13.3		
LOUISIANA . . . . .	13 877	55 422	2.2	6.8	27 216	185 663	-21.6	-25.0		
MAINE . . . . .	7 438	28 637	4.2	8.7	62 378	176 600	6.2	23.8		
MARYLAND . . . . .	7 391	29 787	.6	1.9	417 477	1 205 508	3.2	9.9		
MASSACHUSETTS . . . . .	25 877	89 620	7.0	11.0	691 998	2 079 031	4.1	11.8		
MICHIGAN . . . . .	24 075	96 205	.6	11.5	454 131	1 980 227	.1	1.5		
MINNESOTA . . . . .	13 724	55 546	.8	2.7	313 977	1 416 158	6.0	12.1		
MISSISSIPPI . . . . .	9 127	34 012	4.1	17.5	74 162	205 747	23.8	39.7		
MISSOURI . . . . .	6 057	25 302	1.0	1.4	201 518	669 727	3.8	11.0		
MONTANA . . . . .	4 271	14 684	-1.8	1.6	57 682	146 036	10.3	8.2		
NEBRASKA . . . . .	3 448	12 939	1.1	4.1	44 219	201 161	-15.0	-14.7		
NEVADA . . . . .	2 966	11 370	.3	4.4	(X)	(X)	(X)	(X)		
NEW HAMPSHIRE . . . . .	1 171	4 701	2.2	3.5	11 008	12 618	15.0	20.5		
NEW JERSEY . . . . .	15 265	58 919	1.3	6.2	329 913	1 147 934	3.0	14.2		
NEW MEXICO . . . . .	2 035	8 225	1.8	6.6	34 637	136 609	37.8	191.6		
NEW YORK . . . . .	36 706	149 968	1.2	.9	2 024 421	7 013 258	6.4	16.2		
NORTH CAROLINA . . . . .	28 320	111 170	1.7	5.8	324 651	1 303 517	2.2	10.4		
NORTH DAKOTA . . . . .	1 744	6 578	2.3	3.5	33 664	62 419	8.2	17.0		
OHIO . . . . .	29 293	92 756	12.3	22.8	381 529	1 134 381	4.4	9.1		
OKLAHOMA . . . . .	14 087	41 285	13.3	10.6	185 818	500 842	17.8	31.9		
OREGON . . . . .	2 599	10 450	-.5	1.8	333 223	1 005 105	8.5	15.8		
PENNSYLVANIA . . . . .	36 770	124 827	7.9	3.2	588 044	1 884 756	5.0	12.7		
RHODE ISLAND . . . . .	1 666	7 530	-1.4	1.5	64 222	193 276	11.8	25.4		
SOUTH CAROLINA . . . . .	23 600	88 651	2.2	4.2	131 103	570 989	3.9	15.4		
SOUTH DAKOTA . . . . .	2 016	8 404	.8	-.2	(X)	(X)	(X)	(X)		
TENNESSEE . . . . .	13 651	52 061	2.6	5.9	28 554	35 677	15.6	15.8		
TEXAS . . . . .	59 511	227 282	4.0	16.0	(X)	(X)	(X)	(X)		
UTAH . . . . .	2 263	7 808	13.6	33.0	69 488	294 947	-.7	11.2		
VERMONT . . . . .	3 173	13 572	1.7	3.6	31 864	98 575	8.1	18.5		
VIRGINIA . . . . .	27 282	78 296	-.4	2.4	377 848	1 288 765	7.3	16.6		
WASHINGTON . . . . .	22 544	88 286	-3.1	8.8	(X)	(X)	(X)	(X)		
WEST VIRGINIA . . . . .	1 493	5 124	-7.5	-17.0	79 013	268 124	1.2	6.2		
WISCONSIN . . . . .	11 818	41 566	6.8	4.1	594 422	1 654 862	6.4	14.1		
WYOMING . . . . .	-	1 205	-	-21.8	(X)	(X)	(X)	(X)		
EXHIBIT: DISTRICT OF COLUMBIA <sup>2</sup> . . . . .	1 910	8 109	-.5	3.1	90 856	323 483	7.4	22.5		

See footnotes at end of table.

## QUARTERLY TAX REPORT

Table 4. Collections of Selected State Taxes, Second Quarter of 1981 and Prior Periods—Continued

State	Corporation net income					Motor vehicle and operators' license				
	2d quarter 1981 (thousand dollars)	12-month periods				2d quarter 1981 (thousand dollars)	12-month periods			
		Year ended June 1981 (thousand dollars)	Percent change from--		Year ended March 1981	Year ended June 1980	Year ended June 1981 (thousand dollars)	Percent change from--		Year ended March 1981
UNITED STATES, TOTAL <sup>2</sup>	5 005 509	14 222 579	.8	5.0	1 610 384	5 645 027	3.0	6.6		
ALABAMA	31 530	109 587	1.9	3.8	9 012	43 220	15.7	-4.1		
ALASKA	263 829	894 844	7.0	58.4	3 600	11 093	-6.0	-1.2		
ARIZONA	42 791	126 499	-3.8	10.4	16 228	69 212	5.0	11.5		
ARKANSAS	30 689	80 683	-2.6	-3.6	14 746	73 932	.5	-2.7		
CALIFORNIA	840 706	2 731 114	.8	8.9	126 639	463 187	4.6	9.6		
COLORADO	42 260	102 359	-4.6	-6.5	14 662	61 139	.4	10.0		
CONNECTICUT	109 641	288 786	3.3	17.3	38 639	90 348	11.1	17.1		
DELAWARE	16 181	32 914	-20.0	-18.8	6 699	24 339	1.7	-		
FLORIDA	144 424	402 471	-1.1	8.4	77 211	268 403	-4.4	-.2		
GEORGIA	110 325	251 789	2.9	5.2	20 911	54 423	-.1	1.9		
HAWAII	21 593	52 745	1.5	4.9	3 770	8 385	2.5	-.2		
IDAHO	28 778	50 875	5.7	19.4	10 155	39 163	2.3	6.8		
ILLINOIS	351 335	835 017	4.8	4.1	107 321	369 562	2.9	-1.2		
INDIANA	20 558	154 872	<sup>3</sup> -1.4	<sup>3</sup> -13.6	47 730	107 691	8.7	10.2		
IOWA	45 116	136 687	-3.4	-1.4	23 305	151 864	-.5	10.2		
KANSAS	52 436	150 421	-10.4	.6	17 478	73 644	3.8	-.2		
KENTUCKY	60 004	154 787	-4.6	-2.6	23 893	54 966	<sup>3</sup> 12.0	<sup>3</sup> -1.9		
LOUISIANA	123 106	266 611	-.7	6.9	18 653	60 320	8.7	20.2		
MAINE	12 928	39 193	-5.3	-13.1	12 812	35 023	-2.4	-4.1		
MARYLAND	66 125	156 337	-2.3	-5.7	38 565	90 314	5.5	3.0		
MASSACHUSETTS	165 955	542 517	<sup>3</sup> 25.4	<sup>3</sup> 1.9	28 638	106 655	13.7	59.9		
MICHIGAN	276 839	923 485	-	-1.4	69 516	210 252	-.9	-19.7		
MINNESOTA	92 717	346 355	-1.8	-9.1	37 461	147 297	2.5	5.2		
MISSISSIPPI	10 406	61 065	1.3	-1.9	7 514	37 960	4.3	18.1		
MISSOURI	63 768	128 281	-.8	-5.0	26 610	115 325	.9	1.7		
MONTANA	26 152	52 901	13.8	17.6	7 264	23 469	-.5	-2.0		
NEBRASKA	16 666	54 128	-6.0	-6.0	7 978	46 510	2.5	7.4		
NEVADA	(X)	(X)	(X)	(X)	5 519	26 300	-.7	7.0		
NEW HAMPSHIRE	15 346	57 339	-5.7	-8.7	7 954	25 042	3.0	3.6		
NEW JERSEY	368 029	588 168	10.8	18.3	70 403	273 426	1.9	1.3		
NEW MEXICO	5 797	53 522	-3.2	15.8	5 139	36 046	.5	-3.1		
NEW YORK	350 832	1 540 538	1.0	7.9	<sup>6</sup> 79 000	325 642	.4	-.4		
NORTH CAROLINA	51 291	279 937	-1.6	-4.0	20 234	141 670	2.2	3.4		
NORTH DAKOTA	12 870	41 051	-.7	12.9	9 418	26 183	2.2	-1.6		
OHIO	231 840	490 636	-4.5	-4.5	101 754	338 620	4.2	54.2		
OKLAHOMA	58 389	131 408	13.5	29.4	52 343	154 556	14.1	13.1		
OREGON	80 738	155 502	<sup>-11.8</sup>	<sup>-12.4</sup>	26 101	114 234	-.8	5.0		
PENNSYLVANIA	472 991	821 964	-9.8	-4.6	119 858	375 821	8.6	14.7		
RHODE ISLAND	17 148	50 340	-3.5	-6.1	9 587	18 698	<sup>3</sup> 32.3	<sup>3</sup> 1.3		
SOUTH CAROLINA	32 958	152 674	-3.8	-.5	18 635	41 648	-4.4	22.2		
SOUTH DAKOTA	1 849	3 525	-1.1	7.1	2 427	15 785	-1.1	-6.8		
TENNESSEE	52 865	195 064	-.6	-1.6	39 173	102 263	-2.9	-.8		
TEXAS	(X)	(X)	(X)	(X)	129 683	342 512	5.6	7.2		
UTAH	28 475	40 668	4.0	.7	5 153	21 593	1.4	5.4		
VERMONT	7 820	22 917	1.4	2.2	10 507	22 839	-.1	6.1		
VIRGINIA	79 180	182 300	-3.0	-6.0	28 443	114 502	-.7	4.0		
WASHINGTON	(X)	(X)	(X)	(X)	19 638	95 493	.5	5.4		
WEST VIRGINIA	13 913	32 039	3.6	-2.6	15 400	47 933	.3	-1.1		
WISCONSIN	56 320	255 664	-3.0	<sup>-17.9</sup>	9 556	114 831	<sup>3</sup> -11.8	<sup>3</sup> 6.2		
WYOMING	(X)	(X)	(X)	(X)	7 449	31 694	.2	4.0		
EXHIBIT: DISTRICT OF COLUMBIA <sup>2</sup>	28 159	61 137	-3.4	-11.7	5 552	16 836	-3.0	-2.5		

Note: National totals include preliminary estimates for States where data are not available.

- Represents zero or rounds to zero.

X Not applicable.

<sup>1</sup>Includes amounts not separately detailed.<sup>2</sup>The totals exclude amounts reported for the District of Columbia; District of Columbia data appear in this table only for convenient reference to corresponding data for individual State governments and are included as local, rather than State, tax revenue in table 1.<sup>3</sup>Reflects change in collection cycle.<sup>4</sup>Year ended March 1981 includes a quarter during which refunds greatly exceeded collections.<sup>5</sup>Portion of tax is being held in suspense fund pending adjudication.<sup>6</sup>Data estimated; actual figures are unavailable.

## APPENDIX A

### Legal and Administrative Revisions Affecting State Tax Collections

Listed below are some factors which deserve special attention in interpreting trends in the taxes listed in table 4 of this report.

#### ALABAMA

Motor fuel sales tax. Tax rate increased from 7 to 11 cents per gallon, effective August 1, 1980.

Tobacco product sales tax. Rate increases became effective July 29, 1980.

Alcoholic beverage sales tax. Rate increases became effective July 1, 1980.

Motor vehicle and operators' license tax. Initiated staggered registration system effective October 1, 1980.

#### ALASKA

Individual income tax. Major tax credits, effective January 1, 1978, were superseded by a new law repealing the income tax effective retroactively to January 1, 1979.

#### ARIZONA

General sales and gross receipts tax. Food products exempted from tax base effective July 1, 1980.

#### ARKANSAS

Individual income tax. Effective January 1, 1980, withheld taxes were to be remitted monthly instead of quarterly.

#### CALIFORNIA

Individual income tax. Tax brackets indexed and new withholding tables issued, effective January 1, 1981.

Corporation net income tax. Tax rates increased applicable starting with 1980 fiscal year.

#### COLORADO

General sales and gross receipts tax. Food products exempted from tax base effective July 1, 1980.

Individual income tax. Credits were allowed for 10 percent of 1979 tax liability, 20 percent of 1980 tax liability, and 16 percent of 1981 tax liability.

Corporation net income tax. Tax rates reduced applicable starting with the 1981 tax liability.

#### CONNECTICUT

General sales and gross receipts tax. Tax rate increased from 7.0 to 7.5 percent effective July 1, 1980.

Motor vehicle and operators' license tax. Effective January 1, 1981, automobile registration is required every 2 years.

#### DELAWARE

Corporation net income tax. Rate decreases became effective February 18, 1981.

#### ILLINOIS

General sales and gross receipts tax. Tax rate on food and drugs reduced from 4 to 3 percent effective January 1, 1980, and from 3 to 2 percent, effective January 1, 1981.

## INDIANA

**Motor fuel sales tax.** Tax rate increased from 8.5 to 10.5 cents per gallon, effective June 1, 1981.

**Individual income tax.** Rates reduced slightly effective January 1, 1980, and 15 percent credit on 1979 tax liability allowed.

**Motor vehicle and operators' license tax.** Rate increases became effective January 1, 1981.

## IOWA

**Individual income tax.** Changes affecting collections applicable to the 1979 tax year included increases in deductions and personal exemption credits, and indexing of tax brackets.

## KANSAS

**Individual income tax.** A moratorium on withheld taxes was in effect for the month of November 1979.

## KENTUCKY

**Motor fuel sales tax.** Tax rate increased from 9 to 9.5 cents per gallon, effective April 1, 1981.

## LOUISIANA

**Individual income tax.** Tax rates lowered, applicable January 1, 1980.

**Motor vehicle and operators' license tax.** Automobile registration is required every 2 years.

## MARYLAND

**Tobacco product sales tax.** Rate increases became effective July 1, 1980.

## MASSACHUSETTS

**Motor fuel sales tax.** Tax rate increased from 10 to 11.6 cents per gallon, effective April 1, 1981.

**Motor vehicle and operators' license tax.** Rate increases became effective July 1, 1980.

## MICHIGAN

**Motor vehicle and operators' license tax.** Initiated staggered registration system effective October 1, 1979.

## MINNESOTA

**Motor fuel sales tax.** Tax rate increased from 11 to 13 cents per gallon, effective June 1, 1981.

**Motor vehicle and operators' license tax.** Rate increases became effective June 1, 1981.

## MONTANA

**Individual income tax.** A moratorium on withheld taxes was in effect for the months of September 1979 and November and December 1980. In addition, tax brackets indexed, standard deduction increased, and personal income surtax repealed, applicable to the 1981 tax liability.

## NEBRASKA

**Motor fuel sales tax.** Tax rate allowed to change on a monthly basis. Recent rate changes were as follows: From 10.5 to 13.6 cents per gallon, effective October 1, 1980; from 13.6 to 13.7 cents per gallon, effective April 1, 1981; and from 13.7 to 13.9 cents per gallon, effective May 1, 1981.

**Individual income tax.** Tax rate is a percentage of adjusted Federal income tax liability. Percent rate changes and applicable dates were: January 1, 1979, from 16 to 18 percent; and January 1, 1980, to 15 percent. In addition, there was a moratorium on withheld taxes in effect for the month of December 1980.

**Corporation net income tax.** Tax rates increased applicable January 1, 1979, and decreased applicable January 1, 1980.

## NEVADA

**General sales and gross receipts tax.** Tax rate increased from 3.5 to 5.75 percent, effective May 1, 1981.

## NEW JERSEY

Corporation net income tax. Tax rate increased from 7.5 to 9.0 percent effective January 1, 1980.

## NEW MEXICO

Motor fuel sales tax. Tax rate increased from 7 to 8 cents per gallon, effective July 1, 1980.

## NORTH DAKOTA

Individual income tax. Tax rates reduced applicable January 1, 1981.

Corporation net income tax. Tax rates reduced applicable starting with the 1981 tax liability.

## OHIO

General sales and gross receipts tax. Tax rate increased from 4 to 5 percent effective January 1, 1981.

Alcoholic beverage sales tax. Rate increases became effective January 1, 1981.

Corporation net income tax. A 15 percent surtax is imposed applicable starting with the 1981 tax liability.

Motor vehicle and operators' license tax. Initiated staggered vehicle registration system effective January 1, 1980.

## OKLAHOMA

Alcoholic beverage sales tax. Rate increases became effective January 1, 1981.

## OREGON

Motor vehicle and operators' license tax. Automobile registration is required every 2 years.

## PENNSYLVANIA

Motor vehicle and operators' license tax. Initiated staggered registration system effective April 1, 1980.

## RHODE ISLAND

Motor fuel sales tax. Tax rate increased from 10 to 12 cents per gallon, effective June 1, 1981.

Tobacco product sales tax. Rate increases became effective May 14, 1981.

## SOUTH CAROLINA

Motor fuel sales tax. Tax rate increased from 10 to 11 cents per gallon, effective October 1, 1980.

Motor vehicle and operators' license tax. Initiated staggered registration system and increased tax rates, effective October 1, 1980.

## SOUTH DAKOTA

General sales and gross receipts tax. Tax rate increased from 4 to 5 percent effective April 1, 1980; tax rate on food products remains at 4 percent.

Motor fuel sales tax. Tax rate increased from 9 to 12 cents per gallon effective April 1, 1980, and from 12 to 13 cents per gallon, effective April 1, 1981.

## TENNESSEE

Motor fuel sales tax. Tax rate increased from 8 to 12 cents per gallon, effective June 1, 1981.

## VERMONT

Motor fuel sales tax. Tax rate increased from 8 to 12 cents per gallon, effective June 1, 1981.

Individual income tax. Tax rate is a percentage of adjusted Federal income tax liability. Effective January 1, 1979 rate was reduced from 25 to 23 percent.

## VIRGINIA

Motor fuel sales tax. Tax rate increased from 9 to 11 cents per gallon effective July 1, 1980.

## WEST VIRGINIA

General sales and gross receipts tax. Tax rate increased from 3 to 5 percent, effective June 1, 1981. In addition, food products exemption to be phased in, with the rate dropping from 2 to 1 percent on

July 1, 1980, and to zero on July 1, 1981.

## WISCONSIN

Motor fuel sales tax. Tax rate increased from 7 to 9 cents per gallon, effective May 1, 1980.

**APPENDIX B**  
**Seasonal Factors for Tax Collections, Second Quarter of 1981 and Prior Periods**

Period	Level of tax-imposing government		Type of tax						
	State	Local	Property	General sales and gross receipts	Motor fuel sales	Individual income	Corporation net income	Motor vehicle and operators' licenses	All other
<b>QUARTERS</b>									
1981:									
2D QUARTER . . . . .	112.3	84.2	82.4	99.4	98.9	109.2	141.1	112.8	119.6
1ST QUARTER . . . . .	101.2	99.4	96.9	104.8	97.1	94.1	107.0	131.7	100.3
1980:									
4TH QUARTER . . . . .	93.6	129.4	136.7	99.4	101.8	99.8	74.8	77.7	89.7
3D QUARTER . . . . .	92.9	86.7	83.8	96.4	102.1	96.9	77.2	77.8	90.4
2D QUARTER . . . . .	112.3	84.7	83.1	99.5	99.1	109.3	140.7	112.7	119.6
1ST QUARTER . . . . .	101.3	98.7	95.9	104.7	96.9	94.3	107.5	132.3	100.3
1979:									
4TH QUARTER . . . . .	93.5	129.9	137.3	99.3	101.7	99.7	74.7	77.1	89.5
3D QUARTER . . . . .	92.8	86.5	83.3	96.5	102.4	96.5	77.3	77.8	90.6
2D QUARTER . . . . .	112.4	85.4	84.2	99.7	99.5	109.5	140.1	111.9	119.5
1ST QUARTER . . . . .	101.4	97.6	94.4	104.6	96.4	94.5	108.3	134.4	100.4
1978:									
4TH QUARTER . . . . .	93.4	130.7	138.2	99.1	101.3	99.6	74.3	75.7	89.2
3D QUARTER . . . . .	92.6	86.2	82.9	96.5	102.9	96.0	77.1	77.9	90.8
2D QUARTER . . . . .	112.6	86.2	85.3	100.1	99.8	109.8	139.9	110.5	119.8
1ST QUARTER . . . . .	101.5	96.2	92.9	104.2	95.7	94.9	108.9	137.7	100.4
1977:									
4TH QUARTER . . . . .	93.2	131.5	138.9	99.0	101.0	99.4	74.1	73.6	88.7
3D QUARTER . . . . .	92.5	86.0	82.8	96.6	103.6	95.4	76.7	78.2	90.8
2D QUARTER . . . . .	112.9	87.0	86.3	100.6	100.2	110.4	140.2	108.5	120.4
1ST QUARTER . . . . .	101.7	94.5	92.1	103.7	94.9	95.2	109.1	141.9	100.3
1976:									
4TH QUARTER . . . . .	93.1	133.4	139.9	98.9	100.7	99.0	74.0	71.3	88.3
3D QUARTER . . . . .	92.1	86.0	83.2	96.8	104.4	94.8	75.9	77.6	90.8
2D QUARTER . . . . .	113.2	87.5	86.5	101.3	100.7	111.0	141.3	107.4	121.0
	101.9	92.1	89.4	102.9	94.1	95.9	108.8	145.8	100.3

Note: The adjustment factors shown in this table have been developed from unadjusted data collected in this survey from the first quarter of 1970 to second quarter 1981. The adjustment factors reflect the elimination of seasonal variation only. See text. Adjusted tax collections in table 2 are derived by dividing these factors (expressed as ratios) into the unadjusted data for the tax grouping shown above. The figure for total tax collections, adjusted, was derived by summing the adjusted data for the individual types of taxes.

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